

**270C.105 BASIS FOR EVALUATION OF DEPARTMENT OF REVENUE EMPLOYEES.**

The department must not use tax enforcement results to impose individual revenue quotas with respect to employees or their immediate supervisors who are directly involved in assessment or collection activities. The department may, however, use individual performance with regard to number of cases completed and, in the case of collections employees, dollars collected, as factors in evaluating an employee and not be considered as failing to comply with this section.

**History:** 2005 c 151 art 1 s 12